MCI – Monthly Calculated Index (3,932 tenge in 2025)

MW – Minimum Wage (85,000 tenge in 2025)

TB – Standard Tax Benefit (for residents) = 14*MCI

AGS – Adjusted Gross Salary (based on AWD)

WD – number of working days in the current month (based on Production Calendar 2025)

AWD – number of actually worked days in the current month

IST – Income Subject to Taxation (before OPP) (includes salary and other taxable/partially taxable incomes – above limits) (based on Comparative Table of IST 2025)

TI – Taxable Income (IST-OPP) (adjusted further for PIT, ST)

COSMI (2%) (vznosy - employee) – Contributions for Obligatory Social Medical Insurance (for residents, non-pensioners; rounded)

   Limit: IST<=10*MW

POSMI (3%) (otchisleniya - employer) – Payments for Obligatory Social Medical Insurance (for residents, non-pensioners; rounded)

   Limit: IST<=10*MW

OPP (10%) – Obligatory Pension Payments (for residents, non-pensioners)

Limit: $IST <= 50*MW$

OPPE (2.5%) – Obligatory Pension Payments of Employer

(for residents, non-pensioners, born after 1975)

Limit: $1*MW < IST <= 50*MW$

PIT (10%) – Personal Income Tax

Tax Deductions: COSMI, TB

Tax Correction: $TI <= 25*MCI => 90\%$ decrease for TI

SP (5%) – Social Payments (Obligations on Social Insurance)

(for residents, non-pensioners; rounded to the bigger side)

Limit: $1*MW < TI <= 7*MW$

ST (11%) – Social Tax

Limit: $TI >= 14*MCI$

Tax Deduction (for TI): COSMI

Tax Deduction (after TI is taxed): SP

NS – Net Salary (TI - PIT - COSMI - OD (other deductions, e.g. payments to labor union, alimony))

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3210

3211 – Obligations on Social Insurance (Social Payments) (SP)

3212 – BOCMC (2%) - employee (COSMI)

3213 – OOCMC (3%) - employer (POSMI)

3250 – Obligatory Pension Payments of Employer (OPPE)

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January 8, 2025

Resident (born in 1973), non-pensioner, Administrative Division,

600,000 tenge/month, paid through bank account

1) AGS(=IST) = 600,000/20(WD)*18(AWD) = 540,000 tenge (IST)

7210 - 3350 - 540,000 (AGS=IST)

2) COSMI (vznosy - employee) = IST<10*MW => 2%*540,000 = 10,800

3350 - 3212 - 10,800

3212 - 1030 - 10,800 (ГК ПДГ (SC Government for Citizens) => ФОМС (FOSMI))

3) POSMI (otchisleniya - employer) = IST<10*MW => 3%*540,000 = 16,200

7210 - 3213 - 16,200

3213 - 1030 - 16,200 (ГК ПДГ (SC Government for Citizens) => ФОМС (FOSMI))

4) OPP (10%*IST) = 54,000

3350 - 3220 - 54,000

3220 - 1030 - 54,000 (ГК ПДГ (SC Government for Citizens) => ЕНПФ (UAPF))

5) TI (IST-OPP) = 540,000(IST)*0.9(OPP) = 486,000

6) PIT = (486,000-10,800-55,048(TB=14*MCI))*10% = 42,015.2

3350 - 3120 - 42,015.2

3120 - 1030 - 42,015.2 (Tax Committee)

7) SP = 486,000(TI) < 7 MW (595,000) = 486000*5% = 24,300

7210 - 3211 - 24,300

3211 - 1030 - 24,300 (ГК ПДГ (SC Government for Citizens) => ГФСС (SFSI))

8) ST = 11%*(486,000(TI)-10,800(COSMI)) - 24,300(SP) = 52,272 - 24,300 = 27,972

7210 - 3150 - 27,972

3150 - 1030 - 27,972 (Tax Committee)

9) NS = TI - PIT - COSMI - OD = 486,000 - 42,015.2 - 10,800 = 433,184.8

3350 - 1030 - 433,184.8 - Payment Order

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Employee, resident (born in 2003), non-pensioner was hired to Marketing division on July 25, 2025. Salary 325,300 tenge/month. Salary will be paid in cash.

Employee's salary will be increased to 392,170 tenge/month on August 26, 2025. Employee will also receive 35% bonus in August, grant for study (170,000 tenge) and ticket to summer camp for under-age child (66,000 tenge).

Find COSMI/POSMI, OPP/OPPE, TI, PIT, SP/ST, and NS for July-August (separately) + show all related transaction (separately for each month).

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July 25, 2025

Resident (born in 2003), non-pensioner, Marketing Division,

325,300 tenge/month, paid in cash

1) AGS(=IST) = 325,300/22*5 = 73,931.82 tenge (IST)

7110 - 3350 - 73,931.82

2) COSMI (vznosy - employee) = IST<10*MW => 2%*73,931.82 = 1,479

3350 - 3212 - 1,479

3212 - 1030 - 1,479

3) POSMI (otchisleniya - employer) = IST<10*MW => 3%*73,931.82 = 2,218

7110 - 3213 - 2,218

3213 - 1030 - 2,218

4) OPP = 7,393.18

3350 - 3220 - 7,393.18

3220 - 1030 - 7,393.18

5) OPPE = IST< 1*MW => 2.5%*85,000 = 2,125

7110 - 3250 - 2,125

3250 - 1030 - 2,125

6) TI = 73,931.82*0.9 = 66,538.64

7) PIT = ((66,538.64-1,479-55,048)*10%(90% correction))*10% = 100.12

3350 - 3120 - 100.12

3120 - 1030 - 100.12

8) SP = 66,538.64 < 1 MW (85,000) = 85,000(TI)*5% = 4,250

7110 - 3211 - 4,250

3211 - 1030 - 4,250

9) ST = 11%*(66,538.64-1,479) - 4,250 = 2,906.56

7110 - 3150 - 2,906.56

3150 - 1030 - 2,906.56

10) NS = TI - PIT - COSMI - OD = 66,538.64 - 100.12 - 1,479 =

64,959.52

1010 - 1030 - 64,959.52 - Cash Receipt Order

3350 - 1010 - 64,959.52 - Cash Expenses Order

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August 26, 2025

- **Salary 325,300 tenge/month. Increased to 392,170 tenge/month on August 26, 2025;**
- **35% bonus in August;**
- **grant for study (170,000 tenge);**
- **ticket to summer camp for under-age child (66,000 tenge).**

1) AGS =

325,300/21*17 = 263,338.1 tenge

392,170/21*4 = 74,699,05 tenge

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                    338,037.15 tenge

7110 - 3350 - 338,037.15

Bonus:

338,037.15 * 35% = 118,313 tenge

7110 - 3350 - 118,313

IST = Salary + Bonus = 338,037.15 + 118,313 = 456,350.15

Grant:

7110 - 3350 - 170,000

Ticket:

7110 - 3350 - 66,000

2) COSMI (vznosy - employee) = IST<10*MW => 2%*456,350.15 = 9,127

3350 - 3212 - 9,127

3212 - 1030 - 9,127

3) POSMI (otchisleniya - employer) = IST<10*MW => 3%*456,350.15 = 13,691

7110 - 3213 - 13,691

3213 - 1030 - 13,691

4) OPP = 456,350.15 * 10% = 45,635.02

3350 - 3220 - 45,635.02

3220 - 1030 - 45,635.02

5) OPPE = 1*MW<IST<50*MW => 2.5%*456,350.15 = 11,408.75

7110 - 3250 - 11,408.75

3250 - 1030 - 11,408.75

6) TI = 456,350.15*0.9 = 410,715.1

7) PIT = (410,715.1-9,127-55,048)*10% = 34,654.01

3350 - 3120 - 34,654.01

3120 - 1030 - 34,654.01

8) SP = 410,715.1 (TI) < 7 MW (595,000) = 410,715.1*5% = 20,536

7110 - 3211 - 20,536

3211 - 1030 - 20,536

9) ST = 11%*(410,715.1-9,127) - 20,536 = 23,638.69

7110 - 3150 - 23,638.69

3150 - 1030 - 23,638.69

10) NS = TI - PIT - COSMI - OD = 410,715.1 - 34,654.01 - 9,127 =

366,934.09

1010 - 1030 - 602,934.09 - Cash Receipt Order

3350 - 1010 - 366,934.09 - Salary + Bonus (Cash Expenses Order)

3350 - 1010 - 170,000 - Grant (Cash Expenses Order)

3350 - 1010 - 66,000 - Ticket (Cash Expenses Order)

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